

Snohomish County Tourism Promotion Area Lodging Charge Rate Change

Effective July 1, 2011, the Snohomish County Tourism Promotion Area (TPA) has adopted an ordinance authorizing an increase in the rate of special assessments (lodging charges) within the established areas. The Snohomish County TPA lodging charge will increase up to one dollar (\$1.00) per room per night of stay. Lodging businesses within the TPA with 50 or more rooms must collect the lodging charge from persons who purchase lodging. If you do not meet these criteria, you do not need to collect and report the TPA lodging charge.

The Snohomish County TPA encompasses the Cities of Arlington, Bothell, Edmonds, Everett, Lynnwood, Marysville, Monroe, Mountlake Terrace, Mukilteo, and Unincorporated Snohomish County.

What to Collect and Report:

Snohomish County lodging businesses within the TPA are identified in the following chart:

Location	Location Code	TPA Charge
Arlington	3101	\$1.00 per room/night of stay
Bothell (Snohomish)	3120	\$1.00 per room/night of stay
Edmonds	3104	\$1.00 per room/night of stay
Everett	3105	\$1.00 per room/night of stay
Everett (Non-RTA)	4205	\$1.00 per room/night of stay
Lynnwood	3110	\$1.00 per room/night of stay
Marysville	3111	\$1.00 per room/night of stay
Monroe	3112	\$1.00 per room/night of stay
Mountlake Terrace	3113	\$1.00 per room/night of stay
Mukilteo	3114	\$1.00 per room/night of stay
Unincorporated Areas	3100	\$1.00 per room/night of stay
Unincorporated Areas (Non-RTA)	4200	\$1.00 per room/night of stay
Unincorporated Areas P.T.B.A	3131	\$1.00 per room/night of stay
Unincorporated Areas P.T.B.A (Non-RTA)	4231	\$1.00 per room/night of stay

(More)

Lodging Facilities that Collect and Report the TPA Lodging Charge:

“Lodging businesses,” for the purpose of this charge, include hotels, motels, and bed and breakfast facilities located within the Snohomish County TPA. Examples of lodging businesses that do **not** need to collect the charge are:

- Trailer camps and recreational vehicle parks which charge for the rental of space to transients for locating or parking house trailers, campers, recreational vehicles, mobile homes, or tents.
- Educational institutions which sell overnight lodging to persons other than students.
- Private lodging houses, dormitories, and bunkhouses operated by or on behalf of business and industrial firms or students which are not held out to the public as a place where sleeping accommodations may be obtained.
- Guest ranches or summer camps which, in addition to supplying meals and lodging, offer special recreation facilities and instruction in sports, boating, riding, and outdoor living.

How to Report:

- **If you report using E-file**, the TPA lodging charge will be available in the Lodging Section.
- **If you report using the Combined Excise Tax Return**, you will report the TPA lodging charge on page 2 of the return.
- **If you report using the Retailing and Other Activities Return**, you will report the TPA lodging charge on the Lodging Addendum.

EXAMPLE:

If you received the Retailing and Other Activities return, you will report the TPA lodging charge on the Lodging Addendum. Below is an example of how to report.

Tourism Promotion Area Lodging Charge [170]

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To determine the proper codes and rates of local sales tax you may access our Tax Rate Lookup Tool located at dor.wa.gov. On the home page, click on the **Find a sales tax rate (GIS)** link.

If you have questions, or if Sales Tax Collection Schedules are needed, please go to our web site at dor.wa.gov or call the Department of Revenue at 1-800-647-7706.